APPENDIX XVI.

CHAPTER IX—ARTICLE 164.

Advances.

ARRACK MANUFACTURE ADVANCES.

Arrack is manufactured, by licensed contractors, at the Central Distillery, under the supervision of the Excise Department. Payments to manufacturers, for arrack consigned to the Bonded depots, are made by the Officer in charge of Central Distillery by means of cheques on the State Huzur Treasury. The amounts of these cheques are debited to an advance account (Revenue Advances—Cost price of arrack) in the accounts of the State Huzur Treasury, Bangalore. The recoveries made in the districts on account of sale of arrack to licensed vendors are credited to the same head.

2. The Excise Commissioner maintains necessary detailed accounts of both quantities and cost. The Comptroller intimates monthly the opening balance, the receipts and payments at the Treasuries and the closing balance on account of the advance, to the Excise Commissioner for comparison with the departmental accounts received from the Districts.

Note.—The monthly accounts rendered by the Amildar, and the Deputy Commissioner should be got verified with the Taluk and the District Treasury accounts, respectively, before submission to the Excise Commissioner, as contemplated in para 1 of Article 40 (b). (*G. O. No. Fl. 4541—G. F. 73-22, dated 31st March 1923.*)

3. At the close of each year, a statement showing the balance of stock on hand at the several bonded depots (including stock in transit) and their money values, should be sent by the Excise Commissioner, to the Comptroller, for adjusting the gain or loss, on the transactions of the year.

ADVANCES FOR THE PURCHASE OF OPIUM.

4. The opium required for sale in the State is obtained, from the Madras stores, through the Hon'ble the Resident's treasury and the procedure laid down by the Board of Revenue, Madras, for the supply of the drug to the State is contained in their Resolution No. 914, dated 19th May 1902. The cost price paid as also other incidental charges, such as cart-hire, railway freight, etc., are charged to "Revenue advances—Cost price of opium" in the accounts and the

quantity purchased is stocked at the State Huzur Treasury and issued to the other treasuries, on indents received from them.

5. Opium in entire cakes of 40 tolas shall, on prepayment at such rates as the Government may from time to time prescribe by Notification in the *Mysore Gazette*, be supplied by the Treasury to any farmer, licensed vendor, or medical practitioner, the licensees being permitted to fix their own prices for selling it to the consumers. In the treasury accounts, the amounts realised on account of sale of opium are credited under the above advance head.

6. Treasury Officers are responsible for the quantity entrusted to their care for which they will keep a stock account.

7. Treasury Officers should send to the Comptroller, a monthly plus and minus memo showing the opening balance, receipts, issues and closing balance, with the certificate that the closing balance agrees with the actual stock on hand. The annual adjustment of gain or loss is made by the Comptroller.

8. The value of opium supplied to the Resident's Treasury by the State Huzur Treasury, is realised through the Pay and Accounts Officer, Bangalore.

Advances for the Manufacture of Ganja.

9. The charges incurred by the Excise Department in connection with the cultivation and manufacture of Ganja, and other incidental expenses, such as, packing charges, cart-hire and railway freight, are charged to the head "Revenue advances—Cost price of Ganja and Majum" in the accounts of the Comptroller. The required advance for meeting these charges is sanctioned by Government every year. The quantity manufactured is stored in the Central Distillery and supplied to the Treasuries for sale to licensed vendors.

10. Ganja will be issued to the licensed vendors at such prices as may be fixed by Government from time to time and the price shall be in addition to Excise Duty.

11. In the challan with which the money is presented "duty" and "price" should be separately shown. The amounts realised on account of duty will be credited to the head "III Excise, 3 Ganja and Majum (*a*) Duty" and those realised on account of price to "Revenue Advances—Cost price of Ganja and Majum" in the Treasury Accounts. (*G. O. No. R. 12934-43—Ex. 77-19-1, dated 13th May 1922*).

12. The Officer in charge of the Central Distillery and the Treasury Officers, who maintain the stock accounts, should

send to the Comptroller monthly, a plus and minus memo showing, the opening balance, receipts, issues and closing balance, with a certificate that the closing balance agrees with the actual stock on hand. The plus and minus memo sent by the Central Distillery should give full particulars of treasuries to which the stock was issued. The adjustment of gain or loss at the end of each year is made by the Comptroller.

13. For Ganja sold to the Civil and Military Station, a bill should be prepared by the Excise Commissioner and sent to the Comptroller, after obtaining the acceptance of the Collector, Civil and Military Station. The Comptroller arranges to realise the amount.

Chamarajendra Technical Institute Workshop Advances.

14. A standing advance is placed at the disposal of the Secretary to the Committee of Chamarajendra Technical Institute, Mysore, as working capital of the Workshop Section. The amounts required for expenditure are drawn by cheques on the Mysore District Treasury signed by the Superintendent of the Institute. The amounts drawn are debited in the accounts to '21 Industrial Advances, C. Chamarajendra Technical Institute Workshop Advances.' The amounts realised by the sale of materials produced in the workshop or for work done to other institutions are credited under the same head in the treasury accounts. A monthly statement of receipts and expenditure should be submitted to the Comptroller by the Superintendent of the Workshop. The net payment at any time should not exceed the standing advance (*G. O. No. 8834-40—Edn. 462-09-24, dated 1st May 1913.*)

Oil Cake Advances.

15. Advances are placed from time to time with the Director of Agriculture for the purchase of oil cakes and for distributing them among sugar-cane growers. The value of the supply is repayable fourteen months after the supply is made with interest at 6 per cent. The Director will keep detailed accounts of the amounts due and repaid by each individual. (*G. O. No. 2749-59—A. & I. 144-14-4, dated 6th February 1915*).

Boundary Marks Advances.

16. (*a*) The Survey Department sends to the Comptroller bills for charges incurred by it on account of boundary marks in occupied lands which are recoverable from raiyats. The bills are passed on to the Deputy Commissioner for acceptance and transfer of extracts to the Taluk Offices concerned. The

detailed procedure regarding these advances is explained in the Chapter on Revenue Survey Department in Volume II of the Code.

(*b*) After the close of each financial year, the Comptroller will send to the Deputy Commissioners concerned, statements of balances relating to the taluks in their districts, and relating to advances from July 1917. These balances should then be compared with the detailed accounts maintained in the taluks and reports of acceptance of such balances sent to the Comptroller. (*G. O. No. Fl. 6333-82—G. F. 90-17-4, dated 24th April 1918.*)

ADVANCES UNDER TANK MAINTENANCE RULES.

17. Under the rules for tank maintenance, the individuals to be held responsible for the maintenance and upkeep of the tanks are the pattadars, shikmidars, inamdars and others holding lands attached to the village either dry or wet, inhabitants of the village and all others deriving any benefit whatever from the tank, either directly or indirectly. In case of default by these individuals in the execution of their obligations, the Government will carry out the work and recover the cost from the defaulter as a revenue demand.

18. Execution of earth work and other repairs to major and minor restored tanks, the cost of which is recoverable from the defaulting raiyats as a revenue demand, should be carried out as ordinary repairs under the rules of the Public Works Department, and the expenditure will be booked under the prescribed head "Charges by Public Works Officers for works recoverable from raiyats under Tank Maintenance Rules since July 1918," in the accounts of the Executive Engineer. The Comptroller will arrange for watching the recoveries and bring to the notice of Government cases in which adjustment is unduly delayed. Deputy Commissioners are responsible for the recovery of the contributions from defaulting raiyats. (*G. O. No. R. 14-25—Agri. 79-07-4, dated 1st July 1908.*)

19. The Public Works Division in which the expenditure is incurred should send to the Comptroller a schedule of charges for tank maintenance recoverable from raiyats with the connected vouchers. These charges after audit by the Comptroller will be communicated to the Deputy Commissioners, in the monthly talukwar statements for apportionment among the different raiyats and inclusion in the taluk revenue demand registers. When recoveries are effected either separately or along with Land Revenue, the Taluk Treasury should receive the amount under a separate challan detailing the name of the Taluk, tank and its register number and the

name of the person from whom recovered. The amount thus recovered should be credited in the Treasury accounts to "22 (b) charges by Public Works Officers recoverable from raiyats under Tank Maintenance Rules since July 1918".

Note.—If the annual maintenance of restored tanks is properly enforced, there will be no occasion for executing repairs which cost more than one year's assessment to which amount the liability of the raiyats is limited. If through want of prompt action on the part of the Revenue officers in enforcing the liability of the raiyats to carry out the year's maintenance the cost of repairs exceeds one year's assessment, such excess should be recovered from the Revenue officers responsible, *viz.*, the Amildar, the Shekdar and the Patel of the Village. [*G. O. No. R. 3819-21—R. M. 74-07-2, dated 18th December 1907.*]

LOAN SCHOLARSHIPS AND OTHER EDUCATIONAL ADVANCES.

20. These are granted for the following purposes:—

1. To loan scholars undergoing training in foreign countries under *G. O. No. 763-813 Edn. 400-13-1, dated 22nd October 1914.* (*Vide* Appendix XIV).

2. To students undergoing the International Correspondence course under *G. O. No. 1522-3 Edn.—37-14-1, dated 8th August 1914.*

3. Special advances sanctioned by Government to Foreign or Damodar-Dass-scholarship holders owing to costliness of living in the countries in which they are undergoing training for return journey to India, for family maintenance, etc.

21. The loan granted to foreign scholars should be treated as sterling or dollar debt, as the case may be, and repaid as such and repayments made in rupees should be converted into sterling or dollar payment according to the rate of exchange prevalent at the time of such repayment. (*G. O. Nos. 6340-99—Edn. 60-20-78, and 507-8—Edn. 60-20, dated 14th January 1921, and 1st August 1921*, respectively.)

ADVANCES ON ACCOUNT OF WEIGHTS AND MEASURES.

22. The amounts placed at the disposal of the Director of Industries and Commerce for the manufacture of weights and measures, and the sale proceeds of the weights and measures credited in the several districts appear under this head. The Director of Industries and Commerce maintains necessary detailed accounts and sends a quarterly statement showing (i) amount drawn, (ii), No. of weights and measures manufactured, (iii) sale proceeds realised and (iv) stock on hand (with the details of officers where the stock is kept) to the Comptroller. (*G. O. No. I. C. 2885-97—I. & C. 217-20-18, dated 15th November 1921.*)

Note.—Only the cost of manufacturing and the sale proceeds of weights and measures should appear under the advance head.

The establishment and other charges of the stamping party and the fees realised on account of stamping, should appear under the service and revenue heads.

Advances for the Purchase of Sprayers and Chemicals.

23. Funds required by the Director of Agriculture, for the purchase of sprayers and chemicals and for meeting incidental charges such as cart-hire, railway freight, etc., are drawn by him on bills pre-audited by the Comptroller. The charges on the above account, are booked under "23 Advances, (k) Advances to Director for purchase of sprayers and chemicals" in the Comptroller's books. The sale proceeds of sprayers and chemicals credited in the several treasuries appear under the above head in the Treasury accounts. The Director of Agriculture maintains necessary detailed accounts of both quantity and cost. The Comptroller sends monthly, to the Director of Agriculture, a statement, showing the opening balance, payments made, amounts realised and closing balance on account of the advance, for comparison with the departmental accounts. At the close of each official year, a statement showing the actual stock on hand at the several depots and their money values, and the amounts outstanding under credit sales, should be sent by the Director to the Comptroller, for adjusting the profit, if any, by credit to "XXI Agriculture Miscellaneous." (*G. O. No. I. C. 1464-524—A. & E. 2-23-6, dated 30th August 1924.*)